



## 2011 Michigan Tax Amnesty

The Michigan Department of Treasury will administer a Tax Amnesty program that will be available to eligible taxpayers between May 15, 2011 and June 30, 2011. Treasury is currently developing forms, instructions, frequently asked questions (FAQs), and other information that will be useful to taxpayers and/or their representatives. Once that information is final, it will be made available at [www.mitaxamnesty.com](http://www.mitaxamnesty.com).

### What Michigan Taxpayers and Tax Professionals Should Know:

- The amnesty period will run from May 15, 2011 through June 30, 2011
- All penalties will be waived, but interest charges will not be waived
- Payment of the **total** amount owed (no installment agreements), including interest, must be postmarked by midnight on June 30, 2011 in order to qualify for amnesty
- All state taxes administered under the Revenue Act (PA 122 of 1941) are eligible for amnesty including, Income Tax, Michigan Business Tax, Single Business Tax, Sales and Use Tax, Withholding Tax, Tobacco Taxes, and Motor Fuel Taxes
- Only taxes for return periods ending on or before December 31, 2009 are eligible